



## CONSUMER NEWS

# SAN DIEGO CITY ATTORNEY'S OFFICE

### Property Tax Assessment Appeal Services

April 2009

The housing market in San Diego fluctuates depending on economic conditions. Property taxes are determined by first assessing the value of the property. When property values drop, a homeowner can appeal the assessment of his/her home's value if he/she believes it is greater than current market values.

The San Diego County Tax Assessor/Recorder/Clerk's Office has a procedure for homeowners to appeal the office's assessment of a property's value for tax purposes. The Assessor's website is [www.sdtreastax.com](http://www.sdtreastax.com). At that website, visitors can click on a link that will provide current information on the procedure for filing an assessment appeal.

**THERE IS NO FEE FOR  
FILING A PROPERTY TAX  
ASSESSMENT APPEAL  
WITH THE COUNTY  
ASSESSOR'S OFFICE.**

#### *ASSESSMENT APPEAL FILING SERVICES:*

An assessment appeal filing service is any service offered by someone not affiliated with the government, for a fee, in connection with the preparation or completion of an application seeking to reduce the assessment of residential property.

These assessment appeal filing services basically charge the property owner to complete the application seeking to reduce the property taxes based upon a decline in the property value.

It is a crime for an assessment appeal filing services to do any of the following:

- ❖ Guarantee a reduction of property taxes of a specific amount
- ❖ Represent that a fee is required in order for the county to process the reduction of a property's assessed value
- ❖ Represent the business will be physically present to represent the property owner before an

assessment appeals board unless the fee includes this service.

- ❖ Represent the business will prepare or complete the application in full with the exception of the property owner's signature, unless the fee includes this service.
- ❖ Represent the business has a file or record covering the property owner solicited
- ❖ Represent the business is affiliated with any governmental entity
- ❖ Use any governmental seal, emblem or other similar symbol
- ❖ Use any business name including the word "appeal" or "tax" and the work "assessor," "agency," "bureau," "department," "division," "federal," "state," "county," "city," or "municipal," or the name of any governmental entity

- ❖ Use an envelope that simulates an envelope containing a government check, tax bill, or government notice or an envelope that otherwise has the capacity to be confused with, or mistaken for, any envelope sent by a government entity
- ❖ Use an envelope that does not state in conspicuous and legible type in capital letters "THIS IS NOT A GOVERNMENT DOCUMENT"
- ❖ Send out a solicitation that does not include a statement in all capital letters in 12-point boldface type enclosed in a box formed by a heavy line that the business is not associated with any government agency and that the property owner can file an application for free with the tax assessor's office

***NO PAYMENT UNTIL SERVICES HAVE BEEN PERFORMED:***

An assessment appeal filing service is prohibited from charging a fee until after the assessment appeal application has been filed with the clerk of the assessment appeals board. Charging the fee in advance is a misdemeanor and punishable by jail and fines.

***EXCEPTION:***

If a business is in the business of actively advocating for a property owner before the county assessment appeals board or assessor's office, then the prohibitions above do not apply to the business. The law does not explain what constitutes "actively advocating," other than to state that it does not involve merely filing a document with the assessor's office. There is a bill before the

California Assembly to amend this law, AB 992 (Lieu).

***WHERE TO FILE A COMPLAINT:***

If you own property in the City of San Diego and receive a solicitation from an assessment appeal filing service about that property and the solicitation does not comply with the provisions described in this newsletter, call the City Attorney's Consumer and Environmental Protection Unit hotline at (619) 533-5600.

If you own property in the County of San Diego but **not** in the City of San Diego, and receive a solicitation that does not comply with the above provisions, contact the District Attorney's Consumer Hotline at (619) 531-3507.

If you file a complaint with one of the prosecutors' offices, please be sure to send the entire solicitation, including the envelope.

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**San Diego  
City Attorney's Office  
Consumer and Environmental  
Protection Unit  
(619) 533-5600**

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Newsletter written by Tricia Pummill. Source: Business & Professions Code §17537.9.

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The information provided in this newsletter is intended to convey general information and is not intended to be relied upon as legal advice.

To report violations of this law and other consumer protection laws, call the City Attorney's Hotline at **(619) 533-5600**.